COMMITTEE ON LEGISLATIVE RESEARCH OVERSIGHT DIVISION

FISCAL NOTE

<u>L.R. No.</u>: 1698-01 <u>Bill No.</u>: HB 790

Subject: Drainage and Levee Districts; Taxation and Revenue - General; Political

Subdivisions

<u>Type</u>: Original

Date: February 28, 2017

Bill Summary: This proposal changes the laws regarding special districts so that certain

special districts have to determine the taxes it will levy by September

thirtieth.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND				
FUND AFFECTED	FY 2018	FY 2019	FY 2020	
Total Estimated Net Effect on General Revenue	\$0	\$0	\$0	

ESTIMATED NET EFFECT ON OTHER STATE FUNDS				
FUND AFFECTED	FY 2018	FY 2019	FY 2020	
Total Estimated Net Effect on Other State Funds	\$0	\$0	\$0	

Numbers within parentheses: () indicate costs or losses.

This fiscal note contains 4 pages.

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ESTIMATED NET EFFECT ON FEDERAL FUNDS				
FUND AFFECTED	FY 2018	FY 2019	FY 2020	
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0	

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)					
FUND AFFECTED	FY 2018	018 FY 2019			
Total Estimated Net Effect on FTE	0	0	0		

☐ Estimated Net Effect (expenditures or reduced revenues) expected to exceed \$100,000 in any of the three fiscal years after implementation of the act.

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2018	FY 2019	FY 2020
Local Government	\$0	\$0	\$0

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FISCAL ANALYSIS

ASSUMPTION

Officials at the **Department of Revenue**, the **Department of Natural Resources**, the **Missouri Department of Transportation**, the **Department of Conservation**, the **Department of Public Safety's State Emergency Management Agency** and the **State Tax Commission** each assume no fiscal impact to their respective agencies from this proposal.

Officials at St. Louis County, the Callaway County Commission, the City of Kansas City, the St. Charles County Recorder of Deeds Office and the Mississippi County Recorder of Deeds Office each assume no fiscal impact to their respective entities from this proposal.

Officials at the following counties: Boone, Cape Girardeau, Carroll, Clay, Cole, Cooper, Franklin, Jackson, Jefferson, Lincoln, Marion, Mississippi, Moniteau, Montgomery, New Madrid, Perry, Scott, St. Charles and Warren did not respond to **Oversight's** request for fiscal impact.

Officials at the following cities: Boonville, Cape Girardeau, Columbia, Independence, Jefferson City, Lee Summit, Liberty, St. Charles and St. Louis did not respond to **Oversight's** request for fiscal impact.

FISCAL IMPACT - State Government	FY 2018 (10 Mo.)	FY 2019	FY 2020
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
FISCAL IMPACT - Local Government	FY 2018 (10 Mo.)	FY 2019	FY 2020
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

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FISCAL DESCRIPTION

The proposed legislation appears to have no direct fiscal impact.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Revenue
Department of Natural Resources
Missouri Department of Transportation
Department of Conservation
Department of Public Safety
State Emergency Management Agency
State Tax Commission
St. Louis County
Callaway County Commission
City of Kansas City
St. Charles County Recorder of Deeds Office
Mississippi County Recorder of Deeds Office

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Director

February 28, 2017

Ross Strope Assistant Director February 28, 2017